



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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शिमला, मंगलवार, 26 मई, 1987/5 ज्येष्ठ, 1909

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हिमाचल प्रदेश सरकार

विधि विभाग

शिमला-2, 26 मई, 1987

अधिसूचना

क्रमांक एल० एल० आर० (डी०) (6)-12/87-लैजिस्लेशन—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 22 मई, 1987 को अनुमोदित हिमाचल

प्रदेश जनरल सेल्ज टैक्स (अमैन्डमेंट) विधेयक, 1987 (1987 का विधेयक संख्यांक 13) को वर्ष 1987 के हिमाचल प्रदेश अधिनियम, संख्यांक 15 के रूप में हिमाचल प्रदेश राजपत्र में प्रकाशित करते हैं ।

आदेश द्वारा,  
कुलदीप चन्द सूद,  
सचिव ।

Act No. 15 of 1987.

# THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT) ACT, 1987

(AS ASSENTED TO BY THE GOVERNOR ON 22ND MAY, 1987)

AN

ACT

*further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1987.

Short title and commencement.

(2) It shall come into force at once.

2. In section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter called the principal Act),—

Amendment of section 2.

(i) the existing clause (dd) shall be renumbered as clause (ddd) and before the clause (ddd) so renumbered a new clause (dd) shall be inserted, namely:—

“(dd) “Deputy Excise and Taxation Commissioner” means the Deputy Excise and Taxation Commissioner, appointed under sub-section (1) of section 3 of this Act, to assist the Commissioner and shall also include the Joint Excise and Taxation Commissioner;” and

(ii) in clause (p), for the figure “7.5”, the figure “35” shall be substituted.

3. For the figure “10,000” occurring in clause (b) of sub-section (6) of section 4 of the principal Act, the figure “40,000” shall be substituted.

Amendment of section 4.

4. After section 5 of the principal Act, the following section 5-A shall be inserted, namely:—

Insertion of section 5-A.

“5-A Levy of purchase tax on certain goods.—Where a dealer who is liable to pay tax under this Act purchases any goods other than those specified in Schedule “B” from any source, and—

(i) uses them within the State in the manufacture of goods specified in Schedule “B”, or

(ii) uses them within the State in the manufacture of any goods other than those specified in Schedule “B”, and sends the goods so manufactured outside the State in any manner other than by way of sale in the course of inter-State trade or commerce or in the course of export, out of the territory of India, or

- (iii) uses such goods for a purpose other than that of resale within the State or sale in the course of inter-State trade or commerce or in course of export out of the territory of India, or
- (iv) sends them outside the State in any manner other than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India.

and no tax is payable on the purchase of such goods under any other provisions of this Act, there shall be levied a tax on the purchase of such goods at such rate not exceeding the rate specified under sub-section (1) of section 6 as the State Government may direct."

5. The third proviso to sub-clause (ii) of clause (a) of sub-section (3) of section 6 of the principal Act shall be omitted.

6. For the second proviso to sub-section (1) of section 6-A of the principal Act, the following proviso shall be substituted, namely:—

"Provided further that the aggregate rate of the tax and the surcharge payable under this Act shall not, in respect of goods declared to be of special importance in inter-State trade or commerce, by section 14 of the Central Sales Tax Act, 1956 exceed the rate fixed under section 15 of that Act."

74 of 1956,

7. For the existing sections 30 and 31 of the principal Act, the following sections shall be substituted, namely:—

"30. Appeals.—(1) An appeal from every original order passed under this Act or rules made thereunder shall lie—

- (a) if the order is made by an assessing authority or by an officer-in-charge of the check post or barrier or any other officer not below the rank of the Excise and Taxation Officer, to the Deputy Excise and Taxation Commissioner;
- (b) if the order is made by the Deputy Excise and Taxation Commissioner, to the Commissioner;
- (c) if the order is made by the Commissioner or any officer exercising the powers of the Commissioner, to the Financial Commissioner.

(2) An order passed in appeal by a Deputy Excise and Taxation Commissioner or by the Commissioner or any officer on whom the powers of the Commissioner are conferred, shall be further appealable to the Financial Commissioner.

(3) Every order of the Financial Commissioner and subject only to such order, the order of the Commissioner or any officer exercising the powers of the Commissioner or the order of the Deputy Excise and Taxation Commissioner or of the assessing authority, if it was not challenged in appeal or revision, shall be final.

(4) No appeal shall be entertained unless it is filed within sixty days from the date of communication of the order appealed against,

Amendment  
of section  
6.

Amendment  
of section  
6-A.

Substitution  
of sections  
30 and 31.

or such longer period as the appellate authority may allow, for reasons to be recorded in writing.

- (5) No appeal shall be entertained by an appellate authority unless such appeal is accompanied by satisfactory proof of the payment of the tax or of the penalty, if any, imposed or both, as the case may be :

Provided that if such authority is satisfied that the dealer is unable to pay the tax assessed or the penalty, if any, imposed or both, he may, for reasons to be recorded in writing, entertain an appeal without the tax or penalty or both having been paid in full or after part payment of such tax or, penalty or both.

- (6) Subject to such rules of procedure as may be prescribed, an appellate authority may pass such order on appeal as it deems just and proper.

**31. Revision.**—(1) The Commissioner may, of his own motion, call for the record of any proceedings which are pending before, or have been disposed of by, any authority subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such proceedings or order made therein and may pass such order in relation thereto as he may think fit.

- (2) The State Government may by notification confer on any officer powers of the Commissioner under sub-section (1) to be exercised subject to such conditions and in respect of such areas as may be specified in the notification.

- (3) The Financial Commissioner, on application made to him against an order of the Commissioner under sub-section (1) within ninety days from the date of communication of the order, may call for and examine the record of any such case and pass such orders thereon as he thinks just and proper.

- (4) No order shall be passed under this section which adversely affects any person unless such person has been given a reasonable opportunity of being heard”.

8. After section 31 of the principal Act, the following new section 31-A, along with its heading, shall be inserted, namely:—

Insertion of section 31-A.

**“31-A. Disposal of pending appeal and application etc.**—Notwithstanding anything contained in sections 7, 8 and 9 of this Act, any appeal or application, under sections 30, 31, 33 and 35 of the principal Act, pending immediately before the commencement of the Himachal Pradesh General Sales Tax (Amendment) Act, 1987, shall be disposed of in accordance with the provisions of the principal Act as if the provisions of sections 7, 8 and 9 of this Act had not been enacted.”

9. For the figure “31” occurring in sub-section (1) of section 33 of the principal Act, the figures and word “30 or 31” shall be substituted.

Amendment of section 33.

10. Sub-sections (3), (4) and (5) of section 35 of the principal Act shall be omitted.

Amendment of section 35.

